

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEBRASKA

| | | |
|--------------------------|---|---------------------|
| IN RE: |) | CASE NO. BK09-80404 |
| |) | |
| SANITARY AND IMPROVEMENT |) | CHAPTER 9 |
| DISTRICT #452 OF DOUGLAS |) | |
| COUNTY, NEBRASKA, |) | |
| |) | |
| Debtor. |) | |

JOINT APPLICATION FOR PAYMENT OF ADMINISTRATIVE EXPENSES

Sanitary and Improvement District #452 of Douglas County, Nebraska, Debtor-in-possession, and the Committee of Unsecured Creditors, by and through their attorneys of record, hereby make this Application for payment of expenses related to the administration of the estate in these pleadings.

Sanitary and Improvement District #452 of Douglas County, Nebraska, Debtor-in-possession, and the Committee of Unsecured Creditors, by and through their attorneys of record, hereby make this Application for payment of expenses related to the administration of the estate in these pleadings.

Necessary costs and expenses of preserving the estate through May 31, 2010, allowable under the terms of 11 U.S.C. §503(b)(1)(A) in the total amount of Thirty Thousand Five Hundred Forty-Three and 72/100 Dollars (\$30,543.72), summarized as follows:

| <u>Provider</u> | <u>Amount</u> |
|--|---------------------------|
| First National Bank of Omaha | \$ 700.00 |
| Pansing Hogan Ernst & Bachman LLP | \$10,378.50 |
| Gross & Welch, P.C., L.L.O. | \$ 4,893.12 |
| Infinity CPA Group, LLC | \$ 5,025.00 |
| Sasha Looock | \$ 250.00 |
| UNICO Insurance Group d/b/a Greco Insurance Agency | \$ 250.00 |
| Pansing Hogan Ernst & Bachman LLP | \$ 6,344.86 |
| OPPD | \$ 2,702.24 |
| Total | <u>\$30,543.72</u> |

Attached to this Application are all necessary receipts and vouchers supporting the

professional expenses of the Debtor and the Committee of Unsecured Creditors as invoiced by Pansing Hogan Ernst & Bachman LLP and Gross & Welch, P.C., L.L.O.

Therefore, Sanitary and Improvement District #452 of Douglas County, Nebraska and the Committee of Unsecured Creditors ask that this Court allow as administrative expenses in these proceedings payment in the total amount of Thirty Thousand Five Hundred Forty-Three and 72/100 Dollars (\$30,543.72), as set forth above.

Dated this 17th day of June, 2010.

SANITARY AND IMPROVEMENT
DISTRICT #452 OF DOUGLAS
COUNTY, NEBRASKA

By: /s/ Mark J. LaPuzza

Mark J. LaPuzza #22677
Pansing Hogan Ernst Bachman LLP
10250 Regency Circle, Suite 300
Omaha, NE 68114
(402) 397-5500
Fax : (402) 397-4853
Email: mjlbr@pheblaw.com

ITS ATTORNEY

COMMITTEE OF UNSECURED CREDITORS,

By: /s/ William L. Biggs

William L. Biggs, #10317
GROSS & WELCH, P.C., L.L.O.
2120 South 72nd Street, Suite 1500
Omaha, NE 68124
(402) 392-1500
(402) 392-1538 (fax)
Email – bbiggs@grosswelch.com

ITS ATTORNEY

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was forwarded by United States Mail, postage paid, this 17th day of June, 2010 to all parties listed on the Label Matrix for local noticing provided on CM/ECF as of June 15th, 2010 at 3:00 p.m. CDT.

The undersigned hereby certifies that a true and correct copy of the foregoing was e-mailed via the CM/ECF system this 17th day of June, 2010, to the following:

William L. Biggs

Patricia Fahey

Jerry L. Jensen

/s/ Mark J. LaPuzza_____

THE LAW OFFICES OF



STATEMENT

10250 Regency Circle, Suite 300
Omaha, Nebraska 68114-3728
Telephone (402) 397-5500
Fax (402) 397-4853
www.pheblaw.com

FED. I.D. NO. 47-0391049

Page: 1

S.I.D. #452, Douglas County
10250 Regency Circle #300
Omaha NE 68114-3773

06/09/10
ACCOUNT NO. 11906-004X
3

Bankruptcy

- 09/01/09 Confer with office of creditor's committee counsel regarding status, application and meeting.
- 09/02/09 Review 2008 audited financial reports of District, confer with D. Hogan regarding District business. Prepare discussion draft of Plan of Adjustment.
- 09/03/09 Confer with counsel for creditor's committee regarding status, meeting, bills. Coordinate with staff regarding bills to be paid. Revise discussion draft of plan. Draft memo to D. Hogan regarding same.
- 09/04/09 Continue revisions of discussion draft, confer with D. Hogan regarding same, bill approval, coordinate with staff regarding same.
- 09/09/09 Finalize discussion draft of plan adjustment, meet with creditor's counsel regarding same. Confer with D. Hogan regarding same. Review file materials regarding financing.
- 09/30/09 Begin drafting motion to extend time to file plan and motion for payment of administrative expenses.
- 10/09/09 Review correspondence from B. Biggs re: plan, begin drafting pleadings for submission of admin expenses, additional materials.

S.I.D. #452, Douglas County

Page: 2
06/09/10
ACCOUNT NO. 11906-004X
3

Bankruptcy

- 10/13/09 Review correspondence from B. Biggs re: length of plan, confer with DPH re: proposed timing issues.
- 10/14/09 Confer with staff re: additional pleadings, timelines.
Forms - Confer with C. Russell re: credentialing form, separation of medicare and non-medicare issues. Review form re: same.
- 10/15/09 Draft materials re: plan filing, expenses, confer with J. Kuehl re: status, plan timelines.
- 10/16/09 Conduct additional research re: jurisdiction issues.
- 10/19/09 Review, revise pleadings, coordinate with staff re: mailing, notices.
- 10/30/09 Review revised pleadings, coordinate with staff re: same. Confer with B. Biggs re: plan timeline, schedule of action.
Confer with client. Telephone conference with J. Kuehl.
- 11/03/09 Coordinate finalization and execution of recent pleadings.
- 11/05/09 Review order entered; Confer with fiscal agent regarding payments and stipulation docket entry. Confer with John Kuehl regarding creditors. Coordinate filing of Joint Motion to Extend the Time to File the Debtor's Plan of Adjustment, 9013 Notice for Joint Stipulation for Payment of Bond Expense, Stipulation of Bond Expense, Joint Application for Payment of Administrative Expense and 9013 Notice for Joint Application with the Bankruptcy Court; coordinate mailing of all pleadings to the list of creditors.
- 11/06/09 Confer with J. Kuehl regarding pleadings and status.

S.I.D. #452, Douglas County

Page: 3
06/09/10
ACCOUNT NO. 11906-004X
3.

Bankruptcy

- 11/11/09 Confer with John Kuehl regarding creditor concerns and plan provisions. Review plan submission timelines; Confer with Dennis Hogan regarding plan provisions.
- 11/13/09 Confer with staff regarding SID 425 meeting schedule and approval of bills. Confer with John Kuehl regarding status of bankruptcy payment accounts and district status.
- 11/24/09 Coordinate with staff regarding matrix updates, status of recent motions/applications.
- 12/01/09 Email to Marla Erixon at D.A. Davidson & Co. regarding Orders Granting Motion to Extend Time to File Plan and to Pay Administrative Expenses.
- 12/02/09 Review orders; Coordinate with staff regarding same; Delivery of information to fiscal agent to facilitate bond and warrant payments.
- 12/03/09 Confer with B. Biggs and J. Kuehl regarding meeting with county assessor to discuss property valuations.
- 12/11/09 Review correspondence from creditor's committee; Coordinate with staff regarding claims submitted to paying agent.
- 12/17/09 Telephone conference with B. Biggs re: warrants. Confer with staff and attorney for creditor's committee and fiscal agent regarding warrants.
- 12/28/09 Confer with J. Kuehl regarding taxes, valuation; Confer with D, Hogan regarding same.
- 01/11/10 Review correspondence from creditor's committee; Coordinate with staff regarding district board meetings and expenses.

S.I.D. #452, Douglas County

Page: 4
06/09/10
ACCOUNT NO. 11906-004X
3

Bankruptcy

- 01/12/10 Review correspondence.
- 01/13/10 Confer with J. Kuehl regarding plan of adjustment and meeting with assessor's office. Review correspondence from creditor's committee. Coordinate with staff regarding administrative expenses of third parties and meeting minutes.
- 02/02/10 Confer with J. Kuehl regarding taxing issues.
- 02/04/10 Confer with county assessor regarding tax valuations; Confer with J. Kuehl and B. Biggs regarding same. Confer with D. Hogan regarding same.
- 02/09/10 Confer with county assessor regarding review of valuations of vacant lots and sales status. Correspond with fiscal agent and committee counsel regarding same. Review levy records regarding increase in income. Confer with client. Confer with M. LaPuzza.
- 02/12/10 Review plan of adjustment and draft provisions regarding income and expense projections, carrying cost of debt presently and under plan for bonds.
- 02/22/10 Confer with B. Biggs regarding motion to extend and status report. Confer with D. Hogan regarding same. Review research regarding taxation issues.
- 02/23/10 Draft status report; Draft motion to extend time to file plan. Revise same. Correspond with B. Biggs regarding same.
- 02/24/10 Confer with B. Biggs regarding status report; Revise and finalize same.
- 02/25/10 Coordinate filing and mailing of Joint Status Report; Joint Motion to Extend Time to File

S.I.D. #452, Douglas County

Page: 5
06/09/10
ACCOUNT NO. 11906-004X
3

Bankruptcy

and 9013 Notice.

Confer with B. Biggs regarding finalized pleadings; Coordinate filing and mailing of same.

- 03/01/10 Confer with J. Kuehl regarding discussions with creditors; Confer with counsel for expected debtor regarding special assessment issues.
- 03/20/10 Review case history report, file materials and research code regarding timing issues.
- 03/29/10 Review correspondence from B. Biggs regarding plan terms; Confer regarding same.
- 04/28/10 Confer with J. Kuehl and D. Hogan regarding plan timeline, status and bond issues. Review file materials regarding original plan draft.
- 04/29/10 Confer with J. Kuehl regarding bond payment stipulation; Review materials regarding previous bond payments and data required.
- 05/06/10 Confer with D. Hogan regarding plan of adjustment terms; Review materials in preparation for meeting.
- 05/07/10 Prepare for and meet with B. Biggs regarding timeline for plan.
- 05/10/10 Confer with J. Kuehl and D. Hogan regarding meeting with B. Biggs.
- 05/17/10 Draft, revise Stipulation for bond expense, confer with B. Biggs regarding same.
- 05/19/10 Confer with fiscal agent regarding bond payment, timeline, amounts, pleadings, finalize documentation, correspond with creditor's counsel.

S.I.D. #452, Douglas County

Page: 6
06/09/10
ACCOUNT NO. 11906-004X
3

Bankruptcy

05/20/10 Confer with D. Hogan regarding bond payment stipulation, confer with counsel regarding same, coordinate filing regarding same.

05/21/10 Confer briefly with B. Biggs, finalize pleadings.

05/22/10 Begin drafting disclosure statement, reviewing exhibit materials.

05/30/10 Continue drafting disclosure statement; Revising plan of adjustment per prior discussions.

FOR CURRENT SERVICES RENDERED THRU 5/31/10 10,378.50

TOTAL CURRENT STATEMENT 10,378.50

BALANCE DUE \$10,378.50
=====



1500 Omaha Tower
2120 South 72nd Street
Omaha, Nebraska 68124
(402) 392-1500
(866) 503-9304
www.grosswelch.com

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

INVOICE

October 8, 2009
Invoice 129786

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, Ne
File Number: 10755-000001
Contact: Biggs, William L.

For Services Rendered Through September 30, 2009

| | |
|------------------------------------|-----------------|
| Balance Forward | 4,867.89 |
| Current Fees | 505.00 |
| Current Disbursements | 5.77 |
| Total Current Charges | 510.77 |
| Less Retainer/Adv. Deposit Applied | -0.00 |
| Total Due | 4,868.66 |

| Aged Accounts Receivable | | | | | |
|--------------------------|--------|--------|----------|------|-----------|
| | 0-30 | 31-60 | 61-90 | 91+ | Total Due |
| Totals | 510.77 | 608.24 | 3,749.65 | 0.00 | 4,868.66 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

Official Committee Of Unsecured Creditors
Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug
File Number 10755-000001 - WLB

October 8, 2009
Invoice 129786
Page 2

| Fees | | | |
|-------------|------|--|-------|
| Date | Atty | Description | Hours |
| 09/02/09 | WLB | Draft and send letter to Mark LaPuzza as a follow up to the bill and calendar for follow up and meeting with Mark. | 0.20 |
| 09/09/09 | WLB | Meet with Mark LaPuzza at his office re development of a plan for District 452; receive an update on the case and a copy of the plan as structured by Mark in very preliminary draft form; suggest to Mark that one thing that would help everyone involved to accept the plan would be to define the effective date as the day when the next building is either begun or a certificate of occupancy issued; request that he consider the same; advise that I would review and respond to the preliminary draft he provided (0.5); initial review of draft received from Mark (1.0). | 1.50 |
| 09/15/09 | JLL | Conference with Bill Biggs. | 0.50 |
| 09/22/09 | WLB | Voice mail message from Joe Leahy and calendar for follow up on Wednesday. | 0.10 |
| Total Hours | | | 2.30 |

| Fee Recap | | | |
|---------------------|-------------|-------|-----------|
| | | Hours | Rate/Hour |
| Joseph L. Leahy Jr. | Shareholder | 0.50 | 200.00 |
| William L. Biggs | Shareholder | 1.80 | 225.00 |
| Total Fees | | 2.30 | 505.00 |

| Disbursements | | |
|----------------------------|---|----------|
| Date | Description | Amount |
| | Photocopy | 0.60 |
| 09/30/09 | Travel-Local; Mileage - LaPuzza's office for meeting 9/9/09; William L. Biggs | 5.17 |
| Total Disbursements | | 5.77 |
| Total Fees & Disbursements | | 510.77 |
| Total Current Charges | | 510.77 |
| Balance Forward | | 4,357.89 |
| Total Amount Due | | 4,868.66 |

9009

REMITTANCE PAGE

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

October 8, 2009
Invoice 129786

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, Ne
File Number: 10755-000001
Contact: Biggs, William L.

Please Remit This Page With Payment

| | |
|----------------------------|----------|
| Total Fees & Disbursements | 510.77 |
| Total Current Charges | 510.77 |
| Balance Forward | 4,357.89 |
| Total Amount Due | 4,868.66 |

Payment Amount

Thank you for your business!

Please mail payment to:

Gross & Welch, P.C., L.L.O.
1500 Omaha Tower
2120 South 72nd Street
Omaha, NE 68124

Payment by Credit Card

For your convenience, Gross & Welch accepts Visa, MasterCard, and Discover. If you wish to make your payment by credit card, please complete and return in the enclosed envelope or call (402) 392-1500 to pay by phone.

Card Type: Visa MasterCard Discover

Cardholder Name (if different from above) _____

Card Number _____

Exp Date _____ V-Code _____ Billing Zip Code _____

Cardholder Signature _____

129786/10755-000001

Attorney-Client Privileged Communication



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(402) 392-1500
(866) 503-9304
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Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

INVOICE

November 4, 2009
Invoice 130512

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, Ne
File Number: 10755-000001
Contact: Biggs, William L.

For Services Rendered Through October 31, 2009

| | |
|------------------------------------|-----------------|
| Balance Forward | 4,868.66 |
| Current Fees | 900.00 |
| Current Disbursements | 0.45 |
| Total Current Charges | 900.45 |
| Less Retainer/Adv. Deposit Applied | -0.00 |
| Total Due | 5,769.11 |

| Aged Accounts Receivable | | | | | Total Due |
|--------------------------|----------|-------|--------|----------|-----------|
| | 0-30 | 31-60 | 61-90 | 91+ | |
| Totals | 1,411.22 | 0.00 | 608.24 | 3,749.65 | 5,769.11 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

Official Committee Of Unsecured Creditors
Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug
File Number 10755-000001 - WLB

November 4, 2009
Invoice 130512
Page 2

| Fees | | | |
|-------------|------|---|-------|
| Date | Atty | Description | Hours |
| 10/08/09 | WLB | Draft and send a letter to Mark LaPuzza with copies of the statement for the month of September and advise re follow up. | 0.20 |
| 10/12/09 | WLB | Review the proposed plan in District 452 and note areas of concern (1.0); draft and send a letter to Mark LaPuzza suggesting the changes in the plan, in particular the change in the effective date of the plan and the elimination of the emergency fund (0.4). | 1.40 |
| 10/13/09 | WLB | Receive and review a letter of inquiry from Diane Rawicz and calendar for a response and update on the status for Diane and the committee. | 0.20 |
| 10/22/09 | WLB | Receive and review an email from Diane Rawicz, a member of the creditors committee re requested status report. | 0.10 |
| 10/28/09 | WLB | Voice mail message from Diane Rawicz and the need for a report to the committee; consult with CMS and request that she send a note to Diane and indicate that the report would be sent tomorrow. | 0.30 |
| 10/29/09 | WLB | Draft and send a letter to Diane Rawicz and copies to other members of the committee and attempt to outline some of the issues presented by the facts of 452 (0.5); receive and review a note from one of the members of the committee who received the report indicating he would await the conference call (0.1); call for and confer at length with Mark LaPuzza re position of district with respect to the effective date of the plan and the need for flexibility; indicate the need to follow up with our client and he with the District (0.5). | 1.10 |
| 10/30/09 | WLB | Call for John Kuehl and confer with his office staff and find a time for a conference call with the committee of unsecured creditors in District 452 (0.2); draft and send a letter to the committee and to John and suggest a conference call on Thursday to discuss the approach by the committee and the handling going forward (0.4); receive and review a response from Howard Friedman (0.1). | 0.70 |
| Total Hours | | | 4.00 |

| Fee Recap | | | | |
|------------------|-------------|-------|-----------|--------|
| | | Hours | Rate/Hour | Amount |
| William L. Biggs | Shareholder | 4.00 | 225.00 | 900.00 |
| Total Fees | | 4.00 | | 900.00 |

| Disbursements | | |
|----------------------------|-------------|--------|
| Date | Description | Amount |
| | Photocopy | 0.45 |
| Total Disbursements | | 0.45 |
| Total Fees & Disbursements | | 900.45 |
| Total Current Charges | | 900.45 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

Official Committee Of Unsecured Creditors
Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug
I.D. 10755-000001 - WLB

November 4, 2009
Invoice 130512
Page 3

Balance Forward 4,868.66

Total Amount Due 5,769.11

9009

Attorney-Client Privileged Communication



1500 Omaha Tower
2120 South 72nd Street
Omaha, Nebraska 68124
(402) 392-1500
(866) 503-9304
www.grosswelch.com

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

INVOICE

January 8, 2010
Invoice 132674

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, Ne
File Number: 10755-000001
Contact: Biggs, William L.

For Services Rendered Through December 31, 2009

| | |
|------------------------------------|-----------------|
| Previous Balance | 5,769.11 |
| Payments | -4,357.89 |
| Balance Forward | 1,411.22 |
| Current Fees | 1,485.00 |
| Current Disbursements | 59.45 |
| Total Current Charges | 1,544.45 |
| Less Retainer/Adv. Deposit Applied | -0.00 |
| Total Due | 2,955.67 |

| Aged Accounts Receivable | | | | | Total Due |
|--------------------------|----------|-------|--------|--------|-----------|
| | 0-30 | 31-60 | 61-90 | 91+ | |
| Totals | 1,544.45 | 0.00 | 900.45 | 510.77 | 2,955.67 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

Official Committee Of Unsecured Creditors
Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug
File Number 10755-000001 - WLB

January 8, 2010
Invoice 132674
Page 2

| Fees | | | |
|----------|------|---|-------|
| Date | Atty | Description | Hours |
| 11/02/09 | WLB | Receive and review a response from all of the members of the committee, Howard, Diane, Lynn and Del Sommerhalder re their availability for the conference call and discussion with John Kuehl. | 0.30 |
| 11/03/09 | WLB | Receive and review documents to be reviewed and signed from Karen Rodis at Mark LaPuzza's office; review same and calendar for follow up with CMS (0.3); consult with CMS re execution and return of the documents (0.2). | 0.50 |
| 11/04/09 | WLB | Receive and review note from Karen Rodis re her receipt of the documents. | 0.10 |
| 11/05/09 | WLB | Receive and review a filed copy of the stipulation authorizing the payment of bond expense (0.2); receive and review a copy of the jointly filed motion to extend the deadline for filing of a plan (0.1); receive and review 9013 notice re same (0.1); receive and review copy of joint motion for payment of administrative expenses (0.1); receive and review 9013 notice re the opportunity to object to the payment of administrative expenses (0.1); additional copy of the joint motion to extend the time for filing a plan (0.1). | 0.70 |
| 11/06/09 | WLB | Receive and review the copy of the order for payment of the bond expense (0.1); receive and review a copy of the note from CMS to Kuehl and the committee re access to the conference call (0.2). | 0.30 |
| 11/10/09 | WLB | Prepare for and participate in conference call with the creditors committee and John Kuehl in District 452; agree re approach and handling going forward; consult with John and calendar for follow up with the assessor (1.0); draft and send a letter to the committee summarizing the decision of the committee and the work to be undertaken (0.3). | 1.30 |
| 12/01/09 | WLB | Receive and review orders entered by the court in District 452 approving the application for fees and other expenses and authorizing the extension of time within which the District can file a plan; calendar for follow up with the committee of unsecured creditors. | 0.30 |
| 12/02/09 | WLB | Draft and send a letter to the committee with various documents regarding the payment of expenses and the extension of time to file a plan. | 0.50 |
| 12/11/09 | WLB | Draft and send a letter to Mark with copies to the committee and outline the concerns of the committee in the process of extending the effective date of the Plan to a date tied to the additional purchase of a lot and beginning of construction. | 0.60 |
| 12/16/09 | WLB | Call for and confer with Mark LaPuzza and discuss the warrants, response to our previous letter, and so forth. | 0.30 |
| 12/17/09 | WLB | Receive and review email from Mark LaPuzza re call from Pat Martin and follow up with Pat. | 0.10 |
| 12/21/09 | WLB | Call from and return call and confer with Pat Martin re the availability of warrants for District 452. | 0.20 |
| 12/22/09 | WLB | Call from and confer with Karen Hart at D.A. Davidson re preparation and delivery of the warrant in payment of the fees (0.2); meet with Karen and obtain the warrant and call for and confer with CMS re process to convert the same to cash (0.5); travel to the clerk's office and meet with Pat and obtain a check in exchange for the warrant; deliver the check in payment of our fees (0.5). | 1.20 |
| 12/28/09 | WLB | Receive and review an email from John Kuehl re meeting with the city in District 452 and | 0.20 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

| | |
|--|-----------------|
| Official Committee Of Unsecured Creditors | January 8, 2010 |
| Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug | Invoice 132674 |
| File Number 10755-000001 - WLB | Page 3 |

| Date | Atty | Description | Hours |
|--------------------|------|---|-------------|
| | | scheduling of the same; calendar for follow up. | |
| Total Hours | | | 6.60 |

| Fee Recap | | | | |
|-------------------|-------------|-------------|-----------|-----------------|
| | | Hours | Rate/Hour | Amount |
| William L. Biggs | Shareholder | 6.60 | 225.00 | 1,485.00 |
| Total Fees | | 6.60 | | 1,485.00 |

| Disbursements | | |
|---------------------------------------|--|-----------------|
| Date | Description | Amount |
| | Photocopy | 2.85 |
| | Postage | 0.61 |
| 11/16/09 | Travel-Local; Mileage John Kuehl's office for meeting (16.5 mi @ \$.55) 10/31/09; William L. Biggs | 9.08 |
| 12/17/09 | General; Conference call 11/10/2009; Qwest | 46.91 |
| Total Disbursements | | 59.45 |
| Total Fees & Disbursements | | 1,544.45 |
| Total Current Charges | | 1,544.45 |
| Balance Forward | | 1,411.22 |
| Total Amount Due | | 2,955.67 |

9009

Attorney-Client Privileged Communication

REMITTANCE PAGE

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

January 8, 2010
Invoice 132674

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, Ne
File Number: 10755-000001
Contact: Biggs, William L.

Please Remit This Page With Payment

| | |
|----------------------------|----------|
| Total Fees & Disbursements | 1,544.45 |
| Total Current Charges | 1,544.45 |
| Balance Forward | 1,411.22 |
| Total Amount Due | 2,955.67 |

Payment Amount

Thank you for your business!

Please mail payment to:
Gross & Welch, P.C., L.L.O.
1500 Omaha Tower
2120 South 72nd Street
Omaha, NE 68124

Payment by Credit Card

For your convenience, Gross & Welch accepts Visa, MasterCard, and Discover. If you wish to make your payment by credit card, please complete and return in the enclosed envelope or call (402) 392-1500 to pay by phone.

Card Type: Visa MasterCard Discover

Cardholder Name (if different from above) _____

Card Number _____

Exp Date _____ V-Code _____ Billing Zip Code _____

Cardholder Signature _____

132674/10755-000001

Attorney-Client Privileged Communication



1500 Omaha Tower
2120 South 72nd Street
Omaha, Nebraska 68124
(402) 392-1500
(866) 503-9304
www.grosswelch.com

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

INVOICE

April 14, 2010
Invoice 135285

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, Ne
File Number: 10755-000001
Contact: Biggs, William L.

For Services Rendered Through March 31, 2010

| | |
|--|-----------------|
| Balance Forward | 2,955.67 |
| Current Fees | 1,195.50 |
| Current Disbursements | 3.45 |
| Total Current Charges | 1,198.95 |
| Less Retainer/Adv. Fee Deposit Applied | -0.00 |
| Total Due | 4,154.62 |

| Aged Accounts Receivable | | | | | |
|--------------------------|----------|-------|-------|----------|-----------|
| | 0-30 | 31-60 | 61-90 | 91+ | Total Due |
| Totals | 1,198.95 | 0.00 | 0.00 | 2,955.67 | 4,154.62 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

Official Committee Of Unsecured Creditors
Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug
File Number 10755-000001 - WLB

April 14, 2010
Invoice 135285
Page 2

| Fees | | | |
|-------------|------|--|-------|
| Date | Atty | Description | Hours |
| 01/12/10 | WLB | Draft and send a letter to Mark LaPuzza with a copy of the email from John Kuehl and request that he set up the meeting with the Assessor for John, myself and Mark in the near future. | 0.30 |
| 02/04/10 | WLB | Receive and review an email from John Kuehl re meeting needed with the Assessor in District 452 and a copy of the same to Mark LaPuzza. | 0.20 |
| 02/09/10 | WLB | Receive and review a letter from Mark LaPuzza outlining the discussion he had with Roger Morrissey; the call back by Morrissey and the decision to increase the amount of the tax due on the vacant land; doubling the value of that vacant land; and thus providing an incentive for the owner to move forward with a sale or development; calendar for follow up with Mark and the committee. | 0.30 |
| 02/11/10 | WLB | Draft and send extensive letter to creditors committee and attach copy of letter from Mark LaPuzza with response from the Assessor and the increase in the tax rate on the land in 452. | 0.60 |
| 02/12/10 | WLB | Receive and review an email from John Kuehl in response to the letter from Mark LaPuzza concerning the alternative approach to taxing the undeveloped lots in 452. | 0.20 |
| 02/19/10 | WLB | Receive and review the order entered on the failure to file a plan in District 452 and calendar for follow up on Monday. | 0.30 |
| 02/22/10 | WLB | Call for and confer with Mark LaPuzza and discuss order entered by court requesting a status report be filed and an explanation of why a plan and disclosure statement had not been filed by the deadline. | 0.30 |
| 02/24/10 | WLB | Receive and review an email from Karen re motion to continue the deadline for filing a plan and disclosure statement and a status report re the failure to file within the deadline. | 0.50 |
| 02/25/10 | WLB | Call for Mark LaPuzza re the proposed motion and status report to be filed with the court and leave a message (0.1); confer with Mark regarding the changes needed in my view (0.4); receive and review an email from Karen Rodis on behalf of Mark LaPuzza and review the revised documents (0.5); receive and review documents in SID #452 and the notice setting the objection deadline for March 18 (0.2). | 1.20 |
| 02/26/10 | WLB | Receive and review order approving the status report. | 0.20 |
| 03/05/10 | WLB | Receive and review an email from Dianne Rawicz and calendar for follow up with Diane on SID #452. | 0.20 |
| 03/24/10 | WLB | Receive and review the order extending the deadline for filing a plan in District 452 and calendar the same ahead. | 0.20 |
| 03/29/10 | WLB | Draft and send a letter to Mark LaPuzza outlining the position of the committee and suggesting a meeting and compromise agreement as early as possible (0.4); receive and review email from Diane Rawicz, a member of the committee (0.2). | 0.60 |
| Total Hours | | | 5.10 |

| Fee Recap | | | |
|-----------|-------|-----------|--------|
| | Hours | Rate/Hour | Amount |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

| | | | | |
|--|-------------|------|--------|----------------|
| Official Committee Of Unsecured Creditors | | | | April 14, 2010 |
| Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug | | | | Invoice 135285 |
| I.D. 10755-000001 - WLB | | | | Page 3 |
| William L. Biggs | Shareholder | 4.80 | 235.00 | 1,128.00 |
| William L. Biggs | Shareholder | 0.30 | 225.00 | 67.50 |
| Total Fees | | 5.10 | | 1,195.50 |

| Disbursements | | | | |
|----------------------------|-------------|--|--|----------|
| Date | Description | | | Amount |
| | Photocopy | | | 3.45 |
| Total Disbursements | | | | 3.45 |
| Total Fees & Disbursements | | | | 1,198.95 |
| Total Current Charges | | | | 1,198.95 |
| Balance Forward | | | | 2,955.67 |
| Total Amount Due | | | | 4,154.62 |

9009



1500 Omaha Tower
2120 South 72nd Street
Omaha, Nebraska 68124
(402) 392-1500
(866) 503-9304
www.grosswelch.com

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

INVOICE

June 9, 2010
Invoice 136685

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, NE
File Number: 10755-000001
Contact: Biggs, William L.

For Services Rendered Through May 31, 2010

| | |
|--|-----------------|
| Balance Forward | 4,154.82 |
| Current Fees | 728.50 |
| Current Disbursements | 10.00 |
| Total Current Charges | 738.50 |
| Less Retainer/Adv. Fee Deposit Applied | -0.00 |
| Total Due | 4,893.12 |

| Aged Accounts Receivable | | | | | |
|--------------------------|--------|----------|-------|----------|-----------|
| | 0-30 | 31-60 | 61-90 | 91+ | Total Due |
| Totals | 738.50 | 1,198.95 | 0.00 | 2,955.67 | 4,893.12 |

Attorney-Client Privileged Communication

Gross & Welch, P.C., L.L.O.

| | |
|--|----------------|
| Official Committee Of Unsecured Creditors | June 9, 2010 |
| Re: Chapter 9 Bankruptcy Of Sid #452 Of Doug | Invoice 136685 |
| File Number 10755-000001 - WLB | Page 2 |

| Fees | | | |
|--------------------|------|---|-------------|
| Date | Atty | Description | Hours |
| 04/27/10 | WLB | Meet with John Kuehl at his office and review the correspondence previously sent to Mark LaPuzza; discuss what needs to occur in terms of the plan to allow the creditors to vote in favor of a plan of reorganization. | 0.50 |
| 04/29/10 | WLB | Receive and review a voice mail from Mark LaPuzza requesting a meeting next week re SID 452 | 0.10 |
| 05/03/10 | WLB | Draft and send a letter to Mark LaPuzza re SID #452 and calendar for follow up. | 0.20 |
| 05/07/10 | WLB | Travel to Mark LaPuzza's office and meet with Mark and discuss my prior proposal for a compromise position in 452; discuss his meeting with the board and with other counsel and receive an indication of what the district would be willing to do; advise re follow up with the committee and calendar for follow up. | 0.80 |
| 05/10/10 | WLB | Receive and review email from Kuehl re assistance needed on 452 (0.1); receive and review a response from Kuehl (0.1). | 0.20 |
| 05/10/10 | WLB | Draft and send a letter to John Kuehl re District 452. | 0.30 |
| 05/20/10 | WLB | Receive and review an email from Mark LaPuzza re answer needed on the bond payment due. | 0.30 |
| 05/21/10 | WLB | Draft and send a letter to Mark indicating willingness to sign the stipulation for the bond payment and advising re the delivery of the same to his office (0.4); sign the stipulation and consult with CMS re delivery of the same to LaPuzza by courier (0.1); receive and review a note from Mark in District 452 indicating he would get the stipulation on file (0.1). | 0.60 |
| 05/24/10 | WLB | Note from Joe through Jan re need for status report in 507. | 0.10 |
| Total Hours | | | 3.10 |

| Fee Recap | | | | |
|------------------|-------------|-------|-----------|--------|
| | | Hours | Rate/Hour | Amount |
| William L. Biggs | Shareholder | 3.10 | 235.00 | 728.50 |
| Total Fees | | 3.10 | | 728.50 |

| Disbursements | | |
|---------------------------------------|--|-----------------|
| Date | Description | Amount |
| | Messenger Service; Messenger Service - Andersen - Mark LaPuzza 5/21/10 | 10.00 |
| Total Disbursements | | 10.00 |
| Total Fees & Disbursements | | 738.50 |
| Total Current Charges | | 738.50 |
| Balance Forward | | 4,154.62 |
| Total Amount Due | | 4,893.12 |

9009

REMITTANCE PAGE

Official Committee Of Unsecured Creditors
Attn: Howard J Friedman
Committee Chairman
26657 Blondo Court
Waterloo, NE 68065

June 9, 2010
Invoice 136685

Regarding: Chapter 9 Bankruptcy Of Sid #452 Of Douglas County, NE
File Number: 10755-000001
Contact: Biggs, William L.

Please Remit This Page With Payment

| | |
|----------------------------|----------|
| Total Fees & Disbursements | 738.50 |
| Total Current Charges | 738.50 |
| Balance Forward | 4,154.62 |
| Total Amount Due | 4,893.12 |

Payment Amount

Thank you for your business!

Please mail payment to:
Gross & Welch, P.C., L.L.O.
1500 Omaha Tower
2120 South 72nd Street
Omaha, NE 68124

Payment by Credit Card

For your convenience, Gross & Welch accepts Visa, MasterCard, and Discover. If you wish to make your payment by credit card, please complete and return in the enclosed envelope or call (402) 392-1500 to pay by phone.

Card Type: Visa MasterCard Discover

Cardholder Name (if different from above) _____

Card Number _____

Exp Date _____ V-Code _____ Billing Zip Code _____

Cardholder Signature _____

136685/10755-000001

Attorney-Client Privileged Communication

THE LAW OFFICES OF



STATEMENT

10250 Regency Circle, Suite 300
Omaha, Nebraska 68114-3728
Telephone (402) 397-5500
Fax (402) 397-4853
www.pheblaw.com

FED. I.D. NO. 47-0391049

S.I.D. #452, Douglas County
10250 Regency Circle #300
Omaha NE 68114-3773

Page: 1

06/09/10
ACCOUNT NO. 11906-000X
108

Country Club Plaza

09/01/09 Memo to Trustees.
Prepare Minutes to adopt property tax request
different from prior year request.
Draft Minutes to adopt budget, set property tax
levy.

09/04/09 Review 2 sets of minutes relating to budget
matters. Prepare budget for signature at budget
meeting.
Receive e-mail from and to R. Riha @ Infinity CPA
Group re: budget.
Receive e-mail from and to R. Riha @ Infinity CPA
Group re: change to budget.

09/05/09 Prepare Minutes to adopt budget, set property tax
levy.

09/06/09 Prepare amended budget for signature.

09/08/09 Confer with client. Telephone conference with J.
Kuehl.

09/09/09 Prepare budget for filing with State Auditor and
County Clerk.

09/10/09 Process minutes (2 sets). Correspondence to DAD
forwarding minutes.

09/11/09 Prepare notice of amendment to budget.
Correspond with Daily Record forwarding notice of
amendment.

S.I.D. #452, Douglas County

Country Club Plaza

Page: 2
06/09/10
ACCOUNT NO. 11906-000X
108

09/18/09 Correspond with Auditor of Public Accounts forwarding 2009-10 budget for filing.

09/29/09 Confer with client.

10/07/09 Confer with client. Telephone conference with J. Kuehl.

10/08/09 Correspond with Trustees re: election results.

11/18/09 E-mail to accountant re: additional information to complete annual SID Statement. Compile information needed for annual SID Statement.

11/20/09 Draft annual SID Statement.

11/23/09 Review annual SID Statement.

12/01/09 Confer with client. Confer with J. Kuehl.

12/07/09 Finalize and forward annual SID Statement to Clerk for signature.

12/22/09 Confer with J. Kuehl.
Research file and prepare Report of Joint Public Agency and Interlocal Agreements from July 1, 2008 through June 30, 2009, to be filed with the State Auditor's office by December 31.
Correspond with State Auditor's office forwarding Report of Joint Public Agency and Interlocal Agreements from July 1, 2008 through June 30, 2009.

12/23/09 Telephone conference with Susan Lynch @ Diggers Hotline re: One Call Notification Agreement.

12/24/09 E-mail to M. Greco @ UNICO forwarding requested information for insurance audit.

01/20/10 Confer with client. Confer with J. Kuehl.

S.I.D. #452, Douglas County

Page: 3
06/09/10
ACCOUNT NO. 11906-000X
108

Country Club Plaza

- 01/21/10 Research file and correspond with accountant forwarding information needed for IRS Form 1099.
- 02/02/10 Telephone conference with R. Riha @ Infinity CPA Group re: audit.
- 02/11/10 Telephone conference with Susan Lynch @ Digger's Hotline re: One Call Membership Services Agreement.
Correspond with Digger's Hotline forwarding One Call Member Service Agreement.
- 02/26/10 Prepare Form 1096 for mailing and forward same. Confer with client.
- 03/08/10 Correspond with U. S. Census Bureau forwarding financial statement for fiscal year ending June 30, 2009.
- 03/23/10 Telephone conference with Dena Kowal @ Douglas County Engineer's office concerning request for information for County's records on current SID attorney, engineer and Board members.
- 04/02/10 Confer with client.
- 04/14/10 Telephone conference with Connie @ OPPD re: payment.
- 04/26/10 Confer with client.
- 04/27/10 Confer with client. Confer with M. LaPuzza.
- 05/05/10 Confer with client. Confer with M. LaPuzza.
- 05/06/10 Telephone conference with Connie @ OPPD re: payment. Telephone conference with K. Harn @ DAD re: OPPD warrants.
- 05/18/10 Research file and compile information requested by Douglas County Engineer's office. E-mail to

S.I.D. #452, Douglas County

Page: 4
06/09/10
ACCOUNT NO. 11906-000X
108

Country Club Plaza

Dena Kowal @ Douglas County Engineer's office forwarding list of SID number, name of subdivision, attorney and engineer for the District. Telephone conference with Dena Kowal re: listing.

05/19/10 Telephone conference with Liz @ Infinity CPA re: update on Chairman and Clerk.

05/21/10 Receive e-mail from Maria @ Douglas County Election Commissioner's office re: SID election and information request. Compile information requested by Douglas County Election Commissioner's office. E-mail to Maria @ Douglas County Election Commissioner's office forwarding requested information.

05/24/10 Confer with J. Kuehl re: outstanding specials. Telephone conference with J. Kuehl @ DAD re: outstanding unpaid special assessments.

FOR CURRENT SERVICES RENDERED THRU 5/31/10

5,547.00

| | |
|---|--------|
| 09/01/09 Messenger Delivery Service | 15.00 |
| 09/10/09 Messenger Delivery Service | 15.00 |
| 09/16/09 Messenger Delivery Service | 15.00 |
| 09/18/09 Messenger Delivery Service | 14.00 |
| 09/29/09 Publication | 42.20 |
| 09/29/09 Publication | 26.60 |
| 09/29/09 Publication | 50.60 |
| 09/30/09 Postage | 1.39 |
| 09/30/09 Photocopies | 62.00 |
| 10/28/09 Election Cost | 1.91 |
| 11/30/09 Photocopies | 336.00 |
| 11/30/09 Postage | 72.45 |
| 12/21/09 Messenger Delivery Service | 15.00 |
| 12/21/09 Register of Deeds - Filing Fee | 5.00 |
| 12/22/09 Messenger Delivery Service | 15.00 |
| 01/26/10 Pacer | 21.80 |
| 02/26/10 Photocopies | 61.80 |

S.I.D. #452, Douglas County

Page: 5
06/09/10
ACCOUNT NO. 11906-000X
108

Country Club Plaza

| | |
|-----------------------------|----------------|
| 02/26/10 Postage | 22.57 |
| 04/20/10 Pacer Research | 4.54 |
| | ----- |
| TOTAL EXPENSES | 797.86 |
| TOTAL CURRENT STATEMENT | 6,344.86 |
| BALANCE DUE | \$6,344.86 |
| | ===== |